Amendment to the claims:

Claims 1-3 (canceled).

Claim 4 (currently amended): A method of producing the polishing agent of elaim 1 a polishing agent for polishing a surface of a target object, said polishing agent comprising mother particles and abrading particles on surfaces of said mother particles, said method comprising the step of adding said mother particles into a polishing liquid in which said abrading particles are dispersed and the step of stirring together said mother particles and said polishing liquid.

Claim 5 (currently amended): A method of using the polishing agent of claim

4 a polishing agent comprising mother particles and abrading particles on surfaces of said

mother particles and a polishing means lapping plate to polish said target object; said method
comprising the steps of;

supplying a specified amount of said polishing agent between said polishing means lapping plate and said target object to be polished; and

causing said polishing means lapping plate to rotate at a specified rotational speed so
as to move relative to said target object while keeping said polishing means lapping plate

practically in contact with said target object while a lapping process is carried out on said target object.

Claims 6-9 (canceled).